Section I (Amendments to the Claims)

Please cancel claims 17-19 and add new claims as set out in the following listing of the claims of the application.

- 1-48. (Cancelled)
- (New) A dermatological composition, comprising:

water:

from 20% to 50% urea;

from 2% to 15% sunflower oil; and

from 0.5% to 10% shea butter;

wherein percentages of the urea, sunflower oil and shea butter are by weight, based on total weight of the composition; and

wherein urea and water in combination constitute a major portion of the composition.

- 50. (New) The dermatological composition of claim 49, wherein the amount of urea in the composition is from about 20 to about 41%.
- 51. (New) The dermatological composition of claim 49, wherein the amount of urea in the composition is about 40%.
- 52. (New) The dermatological composition of claim 49, wherein the amount of sunflower oil in the composition is greater than the amount of shea butter.
- (New) The dermatological composition of claim 49, further comprising from 1% to 4% of soybean sterol.

- 54. (New) A dermatological composition consisting of water; urea; disodium EDTA; sodium polyacrylate; stearic acid; glyceryl stearate; soybean sterol; shea butter; sunflower oil; butylated hvdroxytoluene; and triethanolamine.
- 55. (New) The dermatological composition of claim 54, wherein the amount of urea in the composition is from 20% to 50% by weight, based on the total weight of the composition.
- (New) The dermatological composition of claim 54, wherein the amount of sunflower oil in the composition is from 2% to 15% by weight, based on the total weight of the composition.
- 57. (New) The dermatological composition of claim 54, wherein the amount of shea butter in the composition is from 0.5% to 10% by weight, based on the total weight of the composition.
- 58. (New) The dermatological composition of claim 54, wherein urea and water in combination constitute a major portion of the composition.
- 59. (New) The dermatological composition of claim 54, wherein the amount of urea in the composition is from about 20 to about 41%.
- (New) The dermatological composition of claim 54, wherein the amount of urea in the composition is about 40%.
- 61. (New) The dermatological composition of claim 54, wherein the amount of sunflower oil in the composition is greater than the amount of shea butter.
- (New) The dermatological composition of claim 54, further comprising from 1% to 4% of soybean sterol.